14. As there are several cases relating to lands along the new Delhi Gate road which are awaiting settlement previous to the sale of the right of occupancy, I have authorized the Acting Collector to proceed with them on the general principles of the proposed rules pending receipt of the sanction of Government to their being acted on permanently.

RULES FOR ASSESSMENT.

1. Government has the sole right to levy a permanent annual assessment on lands of whatever description which may be assessable.

2. The Revenue Authorities possess sole jurisdiction in all questions of assessment. The Officers conducting the Survey enquiries into titles and assessment are subordinate solely to the Revenue Authorities. The Collector is their immediate superior, excepting that the Surveying Officer will be immediately subordinate to the Superintendent as regards the scientific portion of his duties.

3. All land, whether before or after assessment, will be primarily in the sole charge of the Collector, but the Municipality shall perform on his behalf, and subject to his general control, the duty of preventing encroachments on roads, or Government apportioned land.

4. The term for which rates of assessment will now be fixed is 99 years, commencing from August 1st, 1867. Leases granted at any subsequent date will be of proportionably less duration.

5. There will be two rates of annual assessment—

(1.) For land cultivated or culturable, and not built upon. The maximum rate for dry crops will be Rs. 13 per acre, on a scale having a maximum of 24 annas. Proportionate rice and wet crop rates will be fixed, the whole being imposed by the Survey Department in the usual manner.

(2.) For land not applied to agricultural purposes, which is assessable under Section 35 of Bombay Act I. of 1865. The permanent assessment of such land payable to Government will be two pies per square yard.

6. Lands of either class which are subjected to the Summary Settlement will pay to Government alone one-eighth of the above rates.

7. Unoccupied or temporarily occupied culturable land may at any time be subjected to the non-agricultural or building rate. Occupied culturable land may be used for non-agricultural purposes only on the holder's agreeing to pay the building rate of assessment, and also purchasing the building occupancy at a rate to be fixed by the Collector according to the average rate per square yard obtained for similar land in the same locality. Survey fields may be divided into two equal or unequal portions with the Collector's permission, and only one of them be subjected to the building rate, provided the latter be not less than 200 square yards.

Resolution No. 3044, September 9th, 1868.
Resolution No. 1368, July 25th, 1865.
Resolution No. 801, April 21st, 1866.

8. The Municipality has received from Government the privilege of obtaining whatever sums it can by selling the right of occupancy of lands of all descriptions, wherever it may still be vested in Government.

9. On Government lands already permanently occupied, and on lands subjected to the Summary Settlement, the Municipality have no claim, since the occupancy is vested in the holders.

10. The occupancy of lands of whatever description now held temporarily, as also of all vacant lands, may be sold by the Municipality with the Collector's permission, provided that in the case of culturable lands not now required for building the occupancy sold be only annual, so as to admit of their being sold permanently for building purposes at any future time.

11. If in any instance it be considered by the Collector undesirable to sell any plot of vacant building land immediately, (1) it may be let *temporarily* at two pies per square yard per annum ground rent payable to Government, *plus* ten pies occupancy rent payable to the Municipality, the ten pies being the interest of the upset price of the occupancy; or (2) the Municipality may themselves rent the ground *annually* at two pies as above, and make what they can by renting the occupancy monthly, or otherwise. No permanent building will, of course, be permitted on such land.

12. Small strips of building land may, under special circumstances, be sold by the Collector to the owners of adjacent houses and others in perpetuity, and without reservation of ground rent. In these cases thirty times the amount of the annual ground rent which might have been imposed shall be credited to Government out of the proceeds of sale in satisfaction of its right, and the balance to the Municipality as the value of the occupancy.

13. It will be the duty of the Collector to inform the Municipality from time to time what plots of land are available for the sale of the occupancy. Should any private individual feel aggrieved

by such sale, his remedy by suit in the civil court will lie against the Collector, and not against the Municipality.

14. All sales of occupancies by the Municipality are subject to the confirmation of the Collector, with the view of ensuring as good a price being obtained as Government would have secured if it had not ceded the value of occupancies to the Municipality. The Collector shall not, except under special circumstances, to be recorded in his order, confirm any sale of occupancy for less than Rs. 1* per square yard (being the capital of which 10 pies is the annual interest at 5 per cent). If the Municipality neglect or refuse to sell any occupancy for one year after they have been informed that it is available, the Collector may sell it on their behalf.

* Rupees 1-0-8 is the exact amount.

15. On the completion of the survey an adjustment will be made with the Municipality of the cost of making that portion of the survey which is necessary for revenue purposes only, as contemplated in paragraph 6 of the late Revenue Commissioner's letter No. 2366, of August 19th, 1863.

T. C. HOPE,
Acting Magistrate.